

The Evening Herald.

Published by
THE EVENING HERALD, INC.
GEORGE A. TALLANT, Manager
H. B. HENNING, Editor

Published every afternoon except Sunday, at 124 North Second Street, Albuquerque, N. M., under the Act of March 3, 1879.

Entered as second-class matter at the postoffice at Albuquerque, N. M., under the Act of March 3, 1879.

One month by mail or carrier, \$3.00
One week by carrier, \$1.10
One year by mail or carrier, \$30.00
In advance

Telephone:
Business Office, 933
Editorial Rooms, 187

RESULTS.

WHEN the Taxpayers' Association of New Mexico was organized last September there were those who looked upon the movement as not with disfavor, at least with indifference, and who expressed the belief that it would go the way of many voluntary public movements which have for their objects the betterment of the public service. Such an attitude was not entirely unreasonable, for many worthy movements, begun with honest enthusiasm by New Mexico citizens have died after the first flush of enthusiasm has faded.

Fortunately for this particular organization it was launched by business men and not by politicians. Its plan and organization were kept free from political influence and direction, in spite of several determined efforts to inject politics into the association, and it was placed upon a sound basis of practical business.

Having financed the work of the association, through the voluntary memberships of taxpayers large and small and from every county and district in the state, the managers have again been fortunate in being able to secure for the executive position of director a student of taxation matters and an expert in tax administration, who has abundant theory, sound knowledge and a lacking of practical common sense. Such a man is the only one who could have made the work of the association successful and the organization was peculiarly fortunate in that the man for the job was available.

The director of the tax association, Mr. James, took charge of the work in the middle of October. County tax levies under the new tax laws were just being prepared. The county commissioners of nearly every county were at sea as to interpretation of the laws. What amounted to taxation chaos existed throughout the state. The situation was more than serious. It was dangerous.

Through the active co-operation of Governor McDonald and the state tax commission Mr. James was able to have before him every county tax levy. Moreover, the need for the association was shown in the willingness and even eagerness with which a majority of the county taxing officials accepted the advice and suggestions of the expert.

The result of the submission of the levies, and the following of the expert advice given, has been regular, legal, uniform levies throughout the state; whereas but for the existence of the Taxpayers' association there would have been irregularity, illegality and long and costly tax litigation in every county in the state. The uniformity in the levies and in interpretation of the new tax laws is the association's first great service to New Mexico. That alone would justify its existence and its expense. When there is added to this the fact that suggestions made by the association's expert, followed out by county taxing officials, have saved the taxpayers of this state more than \$200,000 in taxes which otherwise would have been levied and collected, it is easy to see that the Taxpayers' Association of New Mexico, within four months of its organization, has made good with a force and sweeping effect almost unprecedented in the records of similar organizations.

The president of the association, H. J. Haegeman, of Roswell, the members of its executive board and its officers are giving freely of their time and effort and ability to its work without any compensation. The work of the association has just begun. It has produced remarkable results thus far. Properly supported by taxpayers generally, and with its work fully backed up, it will move on to not only savings but real intelligent reforms in the revenue system of this state which as they are brought about will automatically correct some of the most serious evils against which New Mexico now contends.

It is fair now to assert that the Taxpayers' association has justified its existence. It is fair now to ask any taxpayer who really wishes for better taxation conditions and greater efficiency in public service, who has not yet joined this association, why he has not done so. It is fair to the taxpayers to assume that with such a demonstration of efficiency before

them they will give the organization the moral support it needs and the small financial support it requires, in assuming the duties of membership.

THE NEW MEXICO PENITENTIARY.

PERSONAL animosities, spite and party spirit politics caused a so-called investigation of the New Mexico penitentiary by a committee of the house of representatives of the last state legislature. The investigation was directed especially at Warden John D. McManus. It reflected so violently that the kick came near to disrupting the Republican state machine and did actually threaten Republican control of the lower house of the assembly. Even men accustomed to obey the party whip on any and all occasions, no matter how humiliating, became disgusted and publicly rebelled against any further extension of the persecution.

The result of this investigation, set was to demonstrate to the legislature and the state that the New Mexico penitentiary is better managed, in better physical condition and that the prisoners are better and more wisely cared for than has ever been the case before.

Beyond question an effort will be made to make personal and political capital out of a suit filed in district court at Santa Fe in which an ex-convict seeks to recover damages for alleged mistreatment at the hands of the warden. This was one of the matters the so-called investigating committee of the legislature had before it. No effort was made to find something in the case upon which to hang a definite charge.

Whatever its legal status, this case will fall of any adverse effect upon the political influence of Warden John D. McManus and will do no damage to the party to which he belongs. It will fall of such effect for the simple reason that the administration McManus has given and is giving the state prison is sound, honest and intelligent. It is modern and humane. The very odor of the place has changed; or rather the old and sickening prison odor has disappeared. Literally the state prison has the smell of cleanliness; a cleanliness that runs right through every detail of the administration, physical, financial and moral.

AWFUL IF TRUE.

IF THE following statement from a Carlsbad newspaper is correct it would seem that our intelligent state corporation commission, overworked as it is, might turn its attention for a brief time to the situation outlined. Here is the statement:

"The sleeping cars that arrive in Carlsbad on belated trains from the north are never fumigated and frequently babies and delicate ladies are compelled to sleep in berths occupied on the same day by consumptives and tuberculosis infected people coming to this land of sunshine. It would seem that the return of Pullmans on the same day might be obviated and the cars fumigated. It would be but little more expense to the railway or the Pullman company and might save many a life. If this state were Texas—but, it is not!"

CHRISTIAN SCIENTISTS APPEAL FROM DECISION OF GERMAN TRIBUNALS

(Associated Press Correspondence.) Berlin, Dec. 18.—Franklin Rosen and Frau Ahrend, the two Christian Scientists recently sentenced to prison for being responsible for the death of two Berlin actresses, have appealed from the judgment of the trial court. Local legal authorities, however, predict a certain affirmation of the judgment, basing their view on opinions already handed down by the imperial supreme court in similar cases. In each of these the court held that the assumption of the treatment of the patient and the failure to call a physician constitutes gross negligence. It said in one case:

"The trial court found the negligence of the accused to exist in the fact that he carried on the treatment of the patient alone, although he knew the dangerous character of the illness and must have known this illness required a proper treatment, and he could have foreseen that death might possibly be the result of his treatment. In these circumstances the court could assume without error that the accused lost sight of the required care and perception, and especially that he did not, as 'healer' take proper consideration for the life of his patient, and therefore acted against duty and in a guilty manner."

The provincial court of Berlin declared null and void a contract with a Christian Scientist, saying: "The belief that a person is able, by the power of especial divine grace to heal the sick, may exist in more or less extended circles. But the assumption of such a healing power in connection with its exercise as a source of revenue is repugnant to the general moral sense, at least of educated circles, the bearers of culture, and can therefore not enjoy the protection of the law."

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Views Of The Press

The Fair Island of Cyprus

CYPRUS is one of the most important islands in the Mediterranean, says a note given out by the National Geographic Society, which describes England's reported offering to the Greeks. "There are just two islands in the world larger than Cyprus, and these are Sicily and Sardinia. There are few islands in the world more rich in historical associations, and none, probably, more coveted by powerful neighbors."

"The island lies in the mouth of a great bay, and is a natural harbor, and is the only one of the Mediterranean, being about equally distant from the mainland to the north and to the east. It has an area of 3,584 square miles, or is as large as the States of Delaware and Rhode Island combined. Its greatest length is 141 miles and its greatest width is 60 miles, while its average width is more than thirty-five miles. A great part of the island is taken up by two mountain ranges, one of which fills much of the southern and central part, and the other of which stretches along the northern coast."

"The coast of Asia Minor lies for twenty miles to the north, and that of Syria between fifty and fifty-five miles to the east. Although nominally a possession of the Ottoman Empire up until the outbreak of hostilities between the Turks and the Allies, Cyprus has been administered by Great Britain since 1878, and now forms an integral part of the British Empire. English occupation has done much to improve the conditions of health on the island, as it has been a stimulus to commercial development."

"The mountains of the island are wild and beautiful, and upon their

sides the forests are still growing that were famed and prized in early Egyptian times. They also contain the mines of copper, celebrated among the ancients and still richly productive. The highest altitude is attained by Mount Troodos, with a summit 6,000 feet above sea level. Cyprus is a fertile island, and the more than two thousand years of exploitation that have passed over them, have been almost entirely cut away. These forests built the ships of Egypt, of Greek-Syrian rulers, of Asia Minor cities, and of Turkey, and all that remains of the once much heralded glory are the pine groves. Today the whole central plain is bare and treeless, and with the extinction of the forests many disadvantages of climate have come upon the island, so that Cyprus of the present is not the bright home for men so bravely praised by the Greeks of classic times."

"The population of the island is estimated at 240,000 Greeks and Turks. The chief towns are Nicosia, the capital, with 15,000 inhabitants, the largest city, and Limassol and Larnaca. Most of the people derive their livelihoods by agriculture. The methods employed are almost as ancient as are traditions of the island, and the inhabitants are sturdy opposed to innovation. The olive, mulberry, grapes and all sorts of vegetables are grown. Irrigation works have been undertaken for the reclamation of the soil, so fruitful of old, and many acres have been brought back under cultivation. Great Britain administers Cyprus through a high commissioner, with the power of a colonial governor."—Pittsburgh Dispatch.

TAKING OF CITY OF BELGRADE IS STIRRING SCENE

Greatest Free Spectacle Ever Staged Is Capture of the Balkan Capital by Invading Hosts.

(Associated Press Correspondence.) Semlin, Hungary, Dec. 11.—It is not two months since shells were falling in this old Hungarian city, but the civilian population has already settled back into the homelike routine of normal city life. Some soldiers are still in the city, and an occasional column of prisoners is marched through the streets, but apart from this there are only some destroyed houses in the southeastern section of the town and a few houses scarred by shrapnel bullets, reminding the inhabitants of the stirring scenes of the early October days.

Perhaps never in the world's history has so splendid a spectacle been staged free of charge for civilian spectators as was the taking of Belgrade. From their households the inhabitants of Semlin could see every move in the desperate undertaking. The broad river lay in front of them, and on the other side, perched some 200 feet above the stream, rose the Kalemegdan, the old Belgrade fortress with its white tower and its walls dating from the days when the Turks

were still masters of the city.

To their left and behind them were the Austro-Hungarian artillery positions, and off to the right the German guns were hurling their projectiles against the Serbian capital. The Austro-Hungarian regiments crossed the river in plain view of the naked eye, and a half-way down the opposite bank to watch the German farther to the west, making their bloody struggle to cross over the Gypsy island. The inhabitants could see thin battalions of Hungarians, lying with their feet still in the river on the Belgrade side of the stream, held in check by a murderous rifle and machine gun fire from the old walls of the Kalemegdan. They could see damaged pontoons full of dead men, floating down stream with the swift current. The heights southward from Belgrade were ploughed by heavy projectiles, searching for the Serbian artillery positions. Serbian guns were dropping their shells into Semlin and to the rear of the city, trying vainly to find the guns that were gradually battering down the defenses of the Serbian capital. The Austrian "36-point" rifles, the 12-inch mortars, were throwing entire houses into the air and making great craters within the walls of the Kalemegdan.

Finally, the last scene in the first act of the tragedy, the inhabitants could see the German, Austrian and Hungarian flags thrust out through the breaches in the top of the still undestroyed white tower. This was early in the morning of October 9, when the united troops reached the tower and a German soldier carved his name into a beam in the tower, with the date and hour, and added the title of the old Lutheran hymn, "Nun danket alle Gott" (Now Praise We All Our God).

Nor until after the fighting had passed beyond the crest of the Avala mountain, southward of Belgrade, was the curtain rung down on this awful entertainment.

Vest Pocket Essays

BY GEORGE FITCH

SENATORS

A SENATOR is a very great man who has been able to get a state legislature by the neck and choke a \$7,500 a year bill from his country out of it.

Senators are very keen on hearing and sometimes can detect their country's call when it isn't loud enough to be heard beyond a very small room in a hotel. That after they have gone to Washington to tell in the Capitol, they often get awfully deaf. You can call to a senator for three years and make as much noise that the States of Columbia on top of the Capitol will keep her hands on her ears for months at a time, but your senator will only report to the President that he has heard no evidence of disaffection in his state. Senatorial work is terribly hard on the ears. Senators are elected by legislatures and serve six years unless found out sooner. There are only two senators from each state, but this has always been considered a great plenty. It takes some legislators so long to elect two senators every six years that they have had no time left in which to consider the child labor question and the uniform divorce law.

A senator is supposed to act as a regulator for the House of Representatives. Each senator has about four and one-half representatives to regulate and the job is evidently a very severe one, for only fifteen of the present senators have been able to hold it for more than ten years. When a senator goes to Washington in becomes a very important personage and lives in the lap of luxury. The government houses him in a beautiful apartment with fine furniture and letter paper and soap and perfume and toothbrushes and bath towels and hair restorer, and when he leaves the Capitol at noon after a hard day's work, he finds some Captain of Industry waiting to take him down town in a gasoline chariot and have him a cigar with a red, white and blue belt around it. All this is so comfortable that most senators are very much averse to change. They want to remain just as they are for

ever, but unfortunately the hardness of hearing mentioned above compels most of them to retire from office by request after a few years.



After they have gone to Washington they often get awfully deaf.

Some states select their senators by primary vote and some have the job to the corporations. American corporations have now grown so large that a number of them have to have legislative senators, though it is also possible for several smaller corporations to join together and get a senator which they can use to their own ends. Senators are so tight with their senators that they will not allow the people to use them at all.

The Senate is a solemn deliberative body and is beautiful to watch. Senators are very courteous to each other except to those senators who talk their way into the body. They are cheap and there is nothing cheap about the Senate. Take it all around the job is not what it once was. A plug hat and a pocket full of checks do not always check the election any more. A candidate has to show reasons why he should get in and then has to show that he is not a crook. Between these two a senator sometimes only has a chance to feed pork and lobby for about one week out of the fifty-two.

LATEST FICTION AT THE PUBLIC LIBRARY

Francis Hopkins Smith, engineer, lighthouse builder, artist, traveler, humanitarian and novelist, was a remarkable man in many ways, for he was almost equally distinguished in all of his vocations. He was an optimist with a rare sense of humor and yet he could turn his pen to pathos so that one felt stirred to the very depths of emotion. Always he told of the pursuit of happiness and of a soul struggling toward the light. His endings are always happy for he seemed to see no reason in merely torturing the reader and offering no reward. It is for this that his books are worth reading. One puts them down feeling that there is hope, for the most unfortunate, "Felix O'Day," completed just before the author's death last April, tells of an Irish baronet in search of an ailing child wife, and of the smooth rascal who took a despicable advantage of the girl's ignorance and vanity.

The scene is in New York in that section of Fourth Avenue between Madison Square and the tunnel, but not as that region is today. Perhaps one may never meet in real life just such characters as are here depicted, but the touch of romance with which they are heightened only makes them the more entertaining. In these days of psychological and surgical stories masquerading as fiction it is good to pick up a book in which the author has the full courage of his optimistic spirit.

"The Story of Julia Page" is one of the finest things Katherine Norris has done. It is a romance of San Francisco and the transbay cities. The local color is touched by an artist who knows every inch of the ground she is painting. The heroine, Julia Page, is a beautiful soul born of a slovenly mother and compelled to live in the most sordid surroundings. She comes in contact with a wealthy woman interested in settlement work, who takes a liking to Julia, makes her an entirely new being. The author has used her finest craft in telling of Julia's love and marriage. It is the tale of a noble woman and one destined to live long in the memory of the reader. Although it is in a way a dramatic discussion of the question as to how much a woman should tell her husband, it is not a problem story.

"The Olvidant Orphan," the new book in which Inez Haynes Gilmore writes again in the diverting vein of "Phoebe and Ernest," is a story which makes one realize what a far cry it is from the days of "Little Women" to the present moment. Doubtless the old unworldliness and sane homelike atmosphere of that beloved classic of youth was by no means universal, even in Miss Aleotta's girlhood; but with what a different set of problems do the six young people of Mr. Gilmore's story have to cope. Perhaps the comparison strikes one with the greater force because her Olvidants live near Boston, just as the March family did, but Miss Gilmore and Amy—let me mention the delectable "Laurie"—make Ed, Lamey, Ann, Matt and others seem all too battered and sophisticated.

The one great outstanding and cheering truth is that these modern young moderns, after all, meet their problems with the same qualities that pulled Miss Aleotta's youngsters through their trials and the two years which Mrs. Gilmore covers in her story, show a plucky fight to retain a home and to set a family again in the place which it had lost through the pressing demands of illness and death. Each of the six young people of this new book has his or her strong qualities and also the defects that accompany them, but they get a firm hold on the reader's sympathy and interest. There is all of the author's usual spirit and humor in the telling.

REVIVAL OF WARSAW UNIVERSITY BRINGS MUCH DATA TO LIGHT

Berlin, Dec. 18.—The revival of the University of Warsaw as a Polish institution gives a contributor to the Frankfurter Zeitung occasion to tell some facts about the university under the Russian regime and about general educational developments in Russian Poland. He says that when the Russians took full possession of the country a century ago only 25 per cent of the population were capable of reading and writing, but through systematic assistance of the schools the percentage of this percentage has now risen to 70.

The University of Warsaw, founded in 1816, existed till 1839 as a Polish institution. It was then abolished, but was reopened in 1861. Only eight years later, however, it was transformed into a Russian institution. Russian professors were gradually appointed in the place of the Polish ones, and all the lectures were finally given in Russian. By the end of the nineteenth century all the professors were Russian. Polish youth avoided the university, more and more, till finally about 20 per cent of the students came from Russia itself, especially from the eastern sections. Ten years ago, during the so-called Russian revolution, the Poles made energetic demands for the restoration of the University as a Polish institution and the Russian authorities showed at first no inclination to comply, but nothing came from their promises after it was seen that the revolutionary movement was losing its force.

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SENATOR HENRY CABOT LODGE OF MASSACHUSETTS.

Senator Lodge, of Massachusetts, who is one of the country's great authorities on foreign affairs, began his service in Congress twenty-seven years ago. He has recently issued a strong endorsement of the candidacy of his colleague, Senator John W. Weeks, of Massachusetts, for the Presidency. He said, in part:

"As to presidential candidates, Massachusetts will be for Senator Weeks. Personally, I shall do all in my power for him. I have the highest regard for him, as well as the greatest confidence in his ability, his character, and his strength of purpose, which is accompanied by sanity of judgment and thorough good sense."

GERMANS BURY BONES OF COMRADES FOUND ON SECOND COMING

Basle, France, Dec. 12.—In this little village which, in 1871, furnished inspiration for the famous painting "The Last Cartridge," the Germans have taken up "peace time" labors. They found greatly to their surprise that the bones of the dead German and French soldiers of 1871 were still lying in the soil in the local cemetery, which was in consequence a veritable catacomb. The most the French had done was to separate the French from the German skeletons.

The Germans began excavating all to weed out from the confusion of bones such as were of human. The skeletons of former soldiers were then divided into groups and buried on the left hand side of the central cemetery building. Firing and military movements then were avoided about the holy graves, which today only serve to lighten the contrast between the eternal face of the German and the French soldiers in 1871 and 1871. The French skeletons are in confusion, mostly opposite the German funerals. About 100 of these have been thrown together in each division or company of the war, and placed in with them the skeletons of civilian houses or families for the more part bones who perished as did their fathers.

FURNITURE FACTORY TAKES UP MAKING OF SHOES WITHOUT HIDES

(Associated Press Correspondence.) Berlin, Dec. 18.—A furniture factory in Hallens which before war devoted itself to the manufacture of art furniture has since the market had during the war started the manufacture of shoes without leather. These are not the wooden shoes of the Dutch and South German peasant but a substitute for the usual leather shoe. The uppers are made of gray or black waterproof cloth with both, which is a little thicker than ordinary cloth, and is sewn together and the soles are built up of layers of wood, covered with rubber with waterproof glue, the process making a flexible, waterproof sole which follows the shape of the arch of the foot.

The shoes have been given several months trial and are said to be as good as the leather shoe. They are said to wear well and the advantage of the waterproof sole with its light weight and strength which gives them more and more at all the shoes are said to cost little more than the present price for ordinary leather shoes.

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